



STATE OF WASHINGTON

OFFICE OF FINANCIAL MANAGEMENT

Insurance Building, PO Box 43113 • Olympia, Washington 98504-3113 • (360) 902-0555

May 17, 2006

TO: Agency Budget Officers

FROM: Lynne McGuire, Senior Budget Assistant

RE: BEGINNING BUDGETARY FUND BALANCES

The Budget and Accounting Act requires that every fund in the Governor's budget submittal be balanced at the end of a biennium. When developing the Governor's budget, the Office of Financial Management (OFM) reviews the projected ending fund balances of all budgeted accounts for the subsequent biennium. To determine projected ending fund balances, OFM starts with beginning balances for the current biennium.

Attached is a list of beginning budgetary fund balances for Governmental and Proprietary Funds for the 2005-07 Biennium. These balances are for your information and do not need verification. OFM will use these balances for development of the Governor's 2007 supplemental and 2007-09 biennial budget proposals. The attached budgetary fund balances were developed using the OFM Comprehensive Annual Financial Report (CAFR) GAAP ending fund balances from the Agency Financial Reporting System (AFRS) from Fiscal Year 2005.

For Governmental Funds, OFM calculated the beginning budgetary fund balance using all Revenue (32XX), Encumbrance (6410), and Expenditure (65XX) general ledger (GL) codes, and the following fund equity GL codes:

- 9220 Prior Period Material Corrections
- 9221 Fund Type Reclassification Changes
- 9222 Accounting Policy Changes
- 9223 Fixed Asset Policy Changes
- 9510 Reserved for Encumbrances
- 9513 Reserved for Encumbrances for Reappropriated Capital Appropriations
- 9514 Reserved for Encumbrances for Continuing Operating Appropriations
- 9531 Reserved for Permanent Funds - Expendable Portion
- 9532 Reserved for Permanent Funds - Investment Losses
- 9578 Designated for Debt Service
- 9580 Other Designated Fund Balance
- 9590 Unreserved/Undesignated Fund Balance

For Proprietary Funds, the following GL codes are included in calculating the beginning budgetary fund balance:

- 1110 Cash in Bank
- 1120 Undeposited Local Cash
- 1205 Temporary/Pooled Cash Investments
- 13xx Receivables and Allowances - Short-term
- 1415 Donated Inventories
- 142x Merchandise Inventories
- 1430 Work-in-Process Inventories
- 43xx Treasury Cash
- 5111 Accounts Payable
- 5112 Interest Payable
- 5113 Claims and Judgments Payable
- 5115 Contracts Payable
- 5116 Retained Percentages Payable
- 5117 Construction Contracts Payable
- 5119 Employee Insurance Benefits Payable
- 5121 Matured Bonds Payable
- 5122 Matured Interest Payable
- 5123 Investment Trades Pending Payable
- 5124 Accrued Salaries and Fringe Benefits Payable
- 5126 Accrued Prizes Payable
- 5128 Compensatory time payable, short-term
- 5130 Due to Fiscal Agents
- 514x Other Liabilities
- 515x Intergovernmental and Intragovernmental Payables
- 5171 Current Installment Purchase and Contracts Payable
- 518x Other Liabilities
- 5191 Deposits Payable
- 5192 Deferred Revenues
- 5193 Unclaimed Property Refunds
- 5194 Liability for Cancelled Warrants/Checks
- 5195 Deferred Expenditure Recoveries
- 5196 Obligations under Reverse Repurchase Agreements
- 5198 Loans Payable
- 5199 Other Liabilities
- 71xx Treasury Cash In-Process

Note: An x indicates all GL codes within that series are included.

If you have questions concerning a fund's beginning budgetary fund balance, please contact your assigned OFM budget analyst or statewide accounting consultant by June 30, 2006.

Attachment

cc: OFM Budget Analysts
OFM Accounting Consultants

2005-07 Beginning Budgetary Fund Balance (Fiscal Year 2005 Ending Balance)		
Fund	Fund Title	Balance
001	General Fund	\$869,659,198.98
002	Hospital Data Collection Account	\$841,083.37
003	Architects' License Account	\$507,095.61
004	Cemetery Account	\$101,266.62
006	Archives & Records Management Acct	\$1,001,908.84
007	Winter Recreation Program Account	\$794,079.14
014	Forest Development Account	\$32,495,492.14
018	Millersylvania Park Current Account	\$4,392.56
01B	Off Road Vehicle Account	\$614,598.80
01E	Geothermal Account	\$159.89
01L	Higher Education Construction Acct	\$0.00
01M	Snowmobile Account	\$2,996,129.41
01N	Institutional Impact Account	\$40,527.74
01V	State Convention & Trade Center	\$33,307,777.92
022	Pub Fac Const Loan/Grant Revolving	\$16,595.84
023	Special Grass Seed Burning Research	\$45,362.12
024	Professional Engineers' Account	\$1,486,448.24
025	Pilotage Account	\$616,136.92
026	Real Estate Commission Account	\$4,187,908.35
027	Reclamation Revolving Account	\$560,591.47
02A	Surveys and MAPS Account	\$1,376,783.73
02B	County Sale/Use Tax Equalization	\$1,880.41
02C	Municipal Sale/Use Tax Equalization	\$8,756.06
02G	Health Professions Account	\$24,822,327.42
02H	Business Enterprises Revolving Acct	\$623,630.44
02J	Certified Public Accountants' Acct	\$1,498,605.32
02K	Death Investigations Account	\$2,364,113.99
02M	Essential Rail Assistance Account	\$286,796.22
02N	Parkland Acquisition Account	\$191,986.35
02P	Flood Control Assistance Account	\$424,844.08
02R	Aquatic Lands Enhancement Account	\$8,600,264.77
02V	Public Safety & Education Account	(\$467,563.78)
02W	Timber Tax Distribution Account	(\$236,125.46)
030	Landowner Conting F Fire Suppress	\$6,461,878.58
031	State Investment Board Expense Acct	(\$149,719.24)
032	ST Emergency Water Projects Revolv	\$488,553.54
036	Capitol Building Construction Acct	\$2,684,242.49
039	Aeronautics Account	\$2,273,943.91
03B	Asbestos Account	\$1,003,731.99
03C	Emer Med Ser/Trauma Care SYS Trust	\$2,654,072.98
03F	Enhanced 911 Account	\$3,535,031.45
03K	Industrial Insurance Premium Refund	\$5,163,162.82
03L	County Criminal Justice Assistance	\$2,613,367.36
03M	Municipal Criminal Justice Assist	\$1,713,920.51
03N	Master License Account	\$3,640,467.35
03P	Fire Service Trust Account	\$152,894.40
03R	Safe Drinking Water Account	\$603,775.06
03T	Dependent Care Administrative Acct	\$75,281.39
040	Aircraft Search/Rescue Safety & Ed	\$29,867.20

041	Resource Management Cost Account	\$17,512,630.04
042	Char/Ed/Penal/Reform/Institutions	\$4,317,248.87
044	Waste Reduct/Recycle/Litter Control	\$2,647,637.23
045	State Vehicle Parking Account	\$5,465,018.84
048	Marine Fuel Tax Refund Account	\$28,479.63
04B	Nat Res Real Property Replacement	\$23,543,685.79
04E	Uniform Commercial Code Account	\$1,312,662.13
04F	Real Estate Education Account	\$780,750.19
04H	Surface Mining Reclamation Account	\$343,890.67
04K	American W/Disabilities Spec Revolv	\$50,654.21
04L	Public Health Services Account	\$879,859.39
04M	Recreational Fisheries Enhancement	\$1,062,061.78
04N	Emergency Reserve Account	\$0.00
04R	Drinking Water Assistance Account	\$19,363,710.87
04T	County Public Health Account	\$50,654.93
04V	Vehicle License Fraud Account	\$45,378.79
04W	Waterworks Operator Certification	\$449,784.25
051	St/Loc Improvements Revolving Acct	\$1,250,134.88
055	St/Loc Impr Rev Acct Waste Disp Fac	\$325,318.68
056	State Higher Education Construction	\$512,326.37
057	State Building Construction Account	\$155,316,306.65
058	Public Works Assistance Account	\$141,945,118.38
05B	K-20 Technology Account	\$0.69
05C	Criminal Justice Treatment Account	(\$226.95)
05H	Disaster Response Account	\$7,646,657.44
05K	County Research Services Account	\$15,164.44
05P	Distress Co Facility Construct Loan	\$0.00
05R	Drinking Water Assistance Admin	\$2,266,008.35
05T	Distressed County Assistance Acct	\$206,087.52
05W	State Drought Preparedness Account	\$8,184,049.24
060	Comm/Tech COL Capital Projects Acct	\$17,415,903.75
061	EWU Capital Projects Account	\$6,566,912.84
062	WSU Building Account	\$1,036,580.68
063	CWU Capital Projects Account	\$2,124,982.33
064	UW Building Account	\$14,368,133.28
065	WWU Capital Projects Account	\$4,786,525.78
066	TESC Capital Projects Account	\$2,956,474.70
068	Comm Coll Capital Construction-75	\$55,749.96
06A	Salmon Recovery Account	\$3,798,641.22
06C	City & Town Research Services	\$363,789.03
06G	Real Estate Appraiser Commission	\$305,127.09
06H	Oral History, State Library, Archive	\$10,053.70
06J	Securities Prosecution Account	\$340,482.03
06K	Lead Paint Account	\$3,225.00
06P	Vendors In Good Standing Account	\$2,500.00
06R	Real Estate Research Account	\$259,495.82
06T	License Plate Technology Account	\$1,467,503.01
06W	WA Nat Science, Wildlife, Envir Ed	\$75,000.00
070	Outdoor Recreation Account	\$2,799,864.05
071	Warm Water Game Fish Account	\$358,478.97
072	St/Loc Impr Rev Acct Water Sup Fac	\$1,331,253.87
074	St/Loc Impr Rev Acct Soc/Health Fac	\$19,439.78

075	ST Soc/Health Services Construction	\$65,715.34
07A	Mortgage Lending Fraud Prosecution	\$893,436.69
07C	Vessel Response Account	\$95,156.53
07E	Contract Harvesting Revolving Acct	\$436,432.95
07G	2005 Ncsl Host Committee Account	\$0.00
07L	Legislative International Trade Account	\$1,557.74
07R	Drinking Water Assistance Repayment	\$19,585,639.74
080	Grade Crossing Protective Account	\$24,954.34
081	State Patrol Highway Account	\$22,215,860.06
082	Motorcycle Safety Education Account	\$2,107,883.87
084	Building Code Council Account	\$876,433.94
086	Fire Service Training Account	\$5,253,532.84
087	Park Land Trust Revolving Account	\$8,732,780.49
088	State Facilities Renewal Account	\$0.00
095	Electrical License Account	\$9,645,330.73
096	Highway Infrastructure Account	\$1,314,365.38
097	Recreational Vehicle Account	\$2,333,733.97
098	East Wash Pheasant Enhancement Acct	\$632,921.10
099	Puget Sound Capital Construction	\$18,449,888.38
100	Displaced Workers Account	\$0.00
102	Rural Arterial Trust Account	\$35,646,160.08
104	State Wildlife Account	\$8,981,842.51
106	Highway Safety Account	\$11,911,766.58
107	Liquor Excise Tax Account	\$6,241,106.76
108	Motor Vehicle Account	\$73,137,354.98
109	Puget Sound Ferry Operations Acct	\$8,821,062.50
110	Special Wildlife Account	\$3,040,341.20
111	Public Service Revolving Account	\$21,260,450.50
112	Urban Arterial Trust Account	\$16,895,189.38
113	Common School Construction Account	\$30,504,345.82
116	Basic Data Account	\$2,935.68
119	Unemployment Compensation Admin	\$1,025,382.84
120	Administrative Contingency Account	\$3,730,305.63
125	Site Closure Account	\$19,529,902.65
126	Agricultural Local Account	\$8,538,103.42
128	Grain Inspection Revolving Acct	\$2,709,759.29
131	Fair Account	\$1,003,460.83
132	State Trade Fair Account	\$0.00
133	Childrens' Trust Account	\$53,375.67
134	Employment Services Administrative	\$1,573,614.25
138	Insurance Commissioner's Regulatory	\$22,381,980.96
139	Water Quality Account	\$24,796,337.12
141	Federal Seizure Account	\$329,376.32
143	Inst of Hi Ed-Federal Approp Acct	(\$34,417.07)
144	Transportation Improvement Account	\$8,891,537.78
145	Inst of Hi Ed-Grants/Contracts Acct	\$489,176,278.18
146	Firearms Range Account	\$731,546.85
147	Inst of Hi Ed-Plant Account	\$25,545,807.42
148	Inst of Hi Ed-Dedicated Local Acct	\$28,383,662.46
149	Inst of Hi Ed-Operating Fees Acct	\$59,904,436.66
150	Low-Income Weatherization Assist	\$3,840,292.29
151	Chief Joseph Recreation Development	\$0.00

152	Disability Accommodation Revolving	\$60,629.40
154	New Motor Vehicle Arbitration Acct	\$883,953.36
158	Aquatic Land Dredged Mat Disp Site	\$902,031.55
159	Parks Improvement Account	\$133,861.54
160	Wood Stove Education/Enforcement	\$27,963.27
162	Farm Labor Revolving Account	\$18,427.63
163	Worker/Community Right to Know Acct	\$876,193.64
167	Nat Res Conserv Areas Stewardship	\$111,778.89
169	Horse Racing Commission Operating Accoun	\$688,177.31
172	Basic Health Plan Trust Account	\$0.00
173	State Toxics Control Account	\$19,697,798.99
174	Local Toxics Control Account	\$42,033,583.28
176	Water Quality Permit Account	\$3,006,640.81
180	Local Gov Administrative Hearings	\$123,573.50
181	Violence Reduction/Drug Enforcement	\$15,837,723.66
182	Underground Storage Tank Account	\$957,743.34
184	Local Museum Acct-WA ST Hist Soc	\$283,520.91
185	Local Museum Acct-E. WA ST Hist Soc	(\$55,411.71)
186	County Arterial Preservation Acct	\$3,768,790.35
189	Clark-Mcnary Account	\$241,285.99
190	Forest Fire Protection Assessment	\$3,768,381.84
193	State Forest Nursery Revolving Acct	\$1,594,955.06
194	Environmental Excellence Account	\$0.00
195	Energy Account	\$2,655,161.74
196	Unclaimed Personal Property Account	\$319,257.22
197	Statute Law Committee Publications	\$1,139,994.35
198	Access Road Revolving Account	\$7,963,708.58
199	Biosolids Permit Account	\$245,327.09
200	Reg Fish Enhance Salmonid Recovery	\$5.43
201	DOL Services Account	\$2,098,744.69
202	Medical Test Site Licensure Account	\$1,756,494.92
204	Vol Firefight/Res Off Administrativ	\$946,466.17
205	Mobile Home Park Relocation Account	\$657,003.87
206	Cost of Supervision Account	\$1,294,553.52
207	Hazardous Waste Assistance Account	\$1,562,364.83
209	Regional Fisheries Enhance Group	\$1,486,226.37
210	Fire Protection Contractor License	\$1,328,089.73
213	Veterans' Emblem Account	\$54,140.43
214	Temporary Worker Housing Account	\$15,577.56
215	Special Category C Account	\$9,745,999.53
216	Air Pollution Control Account	\$3,279,813.53
217	Oil Spill Administration Account	\$6,982,071.46
218	Multimodal Transportation Account	\$34,889,541.71
219	Air Operating Permit Account	\$29,285.52
222	Freshwater Aquatic Weeds Account	\$811,595.69
223	Oil Spill Response Account	\$9,330,833.77
225	Fingerprint Identification Account	\$1,163,371.07
226	State Seizure Account	\$735,606.40
227	Funeral Directors & Embalmers Acct	\$342,317.37
234	Public Works Administration Acct	\$301,792.26
235	Youth Tobacco Prevention Account	\$212,233.05
244	Habitat Conservation Account	\$7,816,824.95

245	Public Safety Reimbursable Bond	\$829,004.12
246	Comm/Tech College Forest Reserve	\$151,928.73
247	Common School Reimb Construction	\$180,399.42
253	Education Construction Account	\$5,081,677.32
258	Metals Mining Account	\$14,198.10
259	Coastal Crab Account	\$103,725.96
260	UW Operating Fees Account	\$0.00
261	Dungeness Crab Appeals Account	\$30,407.97
262	Manufacture Home Installation Train	(\$9,348.99)
263	Community/Economic Development Fee	\$2,240,910.78
267	Recreation Resources Account	\$11,290,778.42
268	Nova Program Account	\$8,551,380.41
269	Parks Renewal/Stewardship Account	\$6,238,514.34
271	WSU Operating Fees Account	\$0.00
275	CWU Operating Fees Account	\$0.00
277	State Agency Parking Account	\$444,723.07
281	Impaired Driving Safety Account	\$1,098,509.09
282	Bicycle and Pedestrian Safety Acct	\$51,555.55
283	Juvenile Accountability Incentive	\$226,894.14
289	Thurston County Capital Facilities	\$2,284,930.57
290	Savings Incentive Account	\$18,566,098.97
291	Education Savings Account	\$33,913,439.29
294	Sea Cucumber Dive Fishery Account	\$103,062.96
295	Sea Urchin Dive Fishery Account	\$14,554.87
297	Hazardous Liquid Pipeline Safety	\$1,319,246.57
298	Geologists Account	\$880,067.24
299	Student Achievement Account	\$451,441.93
300	Financial Services Regulation Acct	\$6,106,179.72
303	Highway Bond Retirement Account	\$61,822,661.73
304	Ferry Bond Retirement Account	\$9,231,390.30
305	Tib Bond Retirement Account	\$6,012,874.93
309	Nisqually Earthquake Account	\$10,707,772.19
319	Public Health Supplemental Account	\$35.75
320	Puget Sound Crab Pot Buoy Tag Acct	\$11,949.18
335	LCB Construction/Maintenance Acct	\$4,643,296.77
347	WSU Bond Retirement Account	\$3,253,564.50
348	UW Bond Retirement Account	\$9,647,821.24
350	Capital Hist Dist Constr Account	\$37,803.75
355	State Taxable Building Const. Account	(\$5,746,964.20)
357	Gardner-Evans Higher Ed Construction	\$42,525,281.64
380	Debt-Limit Gf Bond Retirement Acct	\$0.00
381	Debt-Limit Reimbursable Bond Ret	\$0.00
382	Nondebt-Limit Gf Bond Retirement	\$0.00
383	Nondebt-Limit Reimbursable Bond Ret	\$0.00
384	Nondebt-Limit Prop Approp Bond Ret	\$0.00
385	Nondebt-Limit Prop Nonapprop Bond	\$0.00
404	State Treasurer's Service Account	\$10,804,739.79
405	Legal Services Revolving Account	\$8,423,334.29
406	Salary/Insurance Increase Revolving	\$0.00
407	Secretary of State's Revolving Acct	\$1,936,019.69
408	Coastal Protection Account	\$3,128,328.99
410	Transportation Equipment Account	\$5,117,478.66

413	Municipal Revolving Account	\$6,420,243.23
415	Department of Personnel Service	\$814,592.09
418	ST Health Care Authority Admin Acct	\$380,251.90
419	Data Processing Revolving Account	\$30,975,035.75
420	Printing Plant Revolving Account	\$1,720,935.57
421	Education Technology Revolving Acct	\$4,834,968.89
422	General Administration Service Acct	\$15,172,946.88
424	Anti-Trust Revolving Account	\$6,903,415.67
426	Digital Government Revolving Acct	\$60,808.43
427	Spec Retire Contrib Increase Revolv	\$0.00
433	Shared Game Lottery Account	\$3,321,097.49
436	OFM Labor Relations Service Acct	\$1,024,065.11
438	Uniform Dental Plan Benefits Admin	\$153,010.56
439	Uniform Medical Plan Benefits Admin	\$295,356.77
441	Local Government Archives Account	\$11,497,914.47
443	Inst of Hi Ed-Data Processing Acct	\$19,561,224.28
453	OMWBE Enterprises Account	\$274,932.74
455	Higher Education Personnel Services	\$238,772.66
470	Imaging Account	(\$18,017.90)
471	State Patrol Nona Airplane Revolv	\$37,432.50
480	Financial Literacy Pub-Priv Partner	\$15,000.00
483	Auditing Services Revolving Account	\$1,306,173.16
484	Administrative Hearings Revolving	\$695,623.77
485	Horse Racing Breed Owners Bonus Fund	\$906,566.92
486	Small Business Incubator Account	\$1,745.58
496	Future Teachers Conditional Scholarship	\$418,036.97
497	Horse Racing Comm Class C Purse Fund	\$96,161.63
500	Perpetual Surveillance/Maintenance	\$36,512,988.14
501	Liquor Revolving Account	\$17,732,507.66
503	Tuition Recovery Account	\$4,027,099.27
505	Uw-University Hospital Account	\$167,038,511.41
507	Oyster Reserve Land Account	\$111,783.49
511	Tacoma Narrows Toll Bridge Account	\$17,076,088.84
513	Derelict Vessel Removal Account	\$714,946.54
515	DNA Data Base Account	\$241,865.43
516	Fruit and Vegetable Inspection Acct	\$1,775,819.34
532	Washington Housing Trust Account	\$17,574,842.61
536	Federal Food Service Revolving Acct	\$421,703.77
537	ST Convent/Trade Center Operations	\$4,909,080.67
540	Tele Device Hearing/Speech Impaired	\$6,443,956.55
543	Judicial Information Systems Acct	\$5,538,737.70
544	Pollution Liab Insurance Prog Trust	\$39,065,487.16
545	Heat Oil Pollution Liability Trust	\$239,007.03
546	Risk Management Administration Acct	(\$80,880.77)
548	LEOFF System Plan 2 Expense Account	\$291,512.00
549	Election Account	\$1,189,148.42
550	Transportation 2003 Account	\$138,091,180.66
551	Homeless Families Services Account	\$1,830,844.15
552	Conservation Assistance Revolving Accoun	\$340,130.60
560	Legislative Systems Revolving Acct	\$120,348.27
577	State Lottery Account	\$18,584,201.77
578	Lottery Administrative Account	\$0.00

600	Dept of Retirement Systems Expense	\$12,871,451.60
608	Accident Account	\$133,057,357.11
609	Medical Aid Account	\$147,112,668.73
645	WA State Historical Trust Acct	(\$129,726.66)
689	Rural Washington Loan Account	\$5,520,527.18
727	Water Pollution Control Revolving	\$114,237,678.31
736	Puyallup Tribal Settlement Account	\$10,760,567.16
743	College Faculty Awards Trust Acct	\$1,238,080.06
744	School Construction Revolving Acct	\$52,195.42
746	Hanford Area Economic Investment	\$115,867.06
747	Health Prof Loan Repay/Scholar Prog	\$4,032,125.48
758	Employment & Training Trust Account	\$304,240.25
759	Miscellaneous Program Account	\$1,974,196.43
760	Health Services Account	\$88,413,590.14
761	Basic Health Plan Subscription Acct	\$8,379.97
763	Center Improvement of Student Learn	\$446,675.36
765	Education Technology Account	\$0.00
769	Environmental Settlement Account	\$100.64
780	School Zone Safety Account	\$1,774,572.34
781	Cross-State Trail Account	\$95,472.59
785	State Educational Trust Fund Acct	\$3,478,151.45
788	Advanced Coll Tuition Payment Prog	\$2,765,754.84
816	Stadium/Exhibition Center Account	\$14,290,061.92
818	Youth Athletic Facility Account	\$1,301,473.21
823	Livestock Nutrient Management Account	\$54,337.30
825	Tobacco Settlement Account	\$45,312,178.21
828	Tobacco Prevention/Control Account	\$54,686,742.15
830	Agricultural College Trust Management	\$137,965.00
833	Develop Disability Endowment Trust	\$51,456.59
834	Capitol Furnish Preserve Committee	\$23,534.59
835	4 YR Student Child Care Hi Ed Acct	\$490.15
884	Gambling Revolving Account	\$3,816,875.11
885	Plumbing Certificate Account	\$371,821.47
887	Public Facility Const Loan Revolv	\$12,995,630.08
888	Deferred Compensation Admin Account	\$2,355,073.13
892	Pressure Systems Safety Account	\$1,213,700.53

Source: CAFR Fund Table, CAFR GAAP ending fund balances, Fiscal Year 2005.